

# **Exhibit I**

**Waller Lansden Dortch & Davis**

www.wallerlaw.com

Search

HOME

OFFICE LOCATIONS

ATTORNEY DIRECTORY

PRACTICE AREAS

RECRUITING

DIVERSITY

INFORMATION CENTER

FIRM OVERVIEW

IMMIGRATION

TRACKER





Peer Review Rated  
For Ethical Standards and Legal Ability

**J. Leigh Griffith**  
Partner

615-850-8534  
leigh.griffith@wallerlaw.com  
Nashville City Center  
511 Union Street, Suite 2700  
Nashville, Tennessee 37219

**Practice Areas**

- State and federal taxes
- Transaction structuring
- Life insurance strategies and structuring
- Exempt Organizations
- IRS and state tax appeals
- Estate planning

**Industry Experience**

- Taxation of healthcare companies
- Taxation of franchisor and retail companies
- High-net worth individual income and estate planning

Leigh Griffith is a partner at Waller Lansden and has extensive experience in state and federal taxes and estate planning. Mr. Griffith is one of the approximately 650 Fellows of the American College of Tax Counsel. He was the principal draftsman of the Tennessee Limited Liability Company Act, and he created the first LLC and the first professional LLC organized under the Act. Mr. Griffith participated in the first life insurance annuity combination securitization creating both a new security and, according to Standard & Poor's and Moody's, a new asset class for their ratings. Mr. Griffith is recognized for his vast tax law experience in *The Best Lawyers in America* (Woodward White Inc.) and numerous *Who's Who* directories.

Mr. Griffith has published extensively on a variety of subjects, including taxes and the Limited Liability Company in Tennessee. His articles have appeared in *The Tax Lawyer*, *Journal of Multi-State Taxation and Incentives*, *Music Row*, *Tennessee CPA*, *Tennessee Bar Journal*, *The Nashville Medical News*, *State and Local Taxes Weekly* and *The Tennessee Family Physician*. Mr. Griffith authored the Tennessee Limited Liability Company section of *State Limited Liability Company and Partnership Laws* (Aspen Law and Business 1995; Michael A. Bamberger and Arthur J. Jacobson Editors.) He wrote the 1994 Article of the Year for the *Journal of the Tennessee Society of Certified Public Accountants* and has twice received the award for Special Recognition for Contribution to the *Tennessee CPA Journal*.

Mr. Griffith's extensive experience with the Tennessee Limited Liability Company Act and state and federal tax issues also has made him a highly sought-after seminar leader for continuing professional education programs. He has conducted seminars on the Limited Liability Company for the Tennessee Bar Association, the Tennessee Society of CPAs, The Tennessee Tax Institute, National Business Institute, Professional Education Systems, First American National Bank, the Nashville Bar Association, the Mid-South Commercial Law Institute, the Tennessee Department of Economic and Community Development, Lipscomb University's annual Updating the Professional Accountant program and numerous other professional groups. Mr. Griffith also has presented seminars on Tennessee state taxes to the Tennessee Bar Association, The Tennessee Society of Certified Public Accountants and the American Bar Association Section of Taxation.

**Education**

- B.A., magna cum laude, University of Virginia, 1973

- Member, Phi Beta Kappa
- J.D., Vanderbilt University, 1976
- LL.M., New York University, 1977

#### Clerkships and Previous Affiliations

- Ernst & Ernst, Nashville, TN, 1977-81

#### Professional Activities

- Licensed to practice law in the District of Columbia, New York and Tennessee
- Certified Public Accountant in Tennessee and Mississippi
- One of the approximately 650 Fellows of the American College of Tax Counsel
- Member, Nashville Bar Association, active in the tax practice area
- Member, American Bar Association, Section of Taxation, currently serving on the Partnership Taxation Committee
- Former member, American Bar Association Committee on Appointments to the Tax Court
- Former member, American Bar Association's Long Range Planning Task Force of the Section of Taxation
- Past commitments to the American Bar Association, Section of Taxation have included serving as Law Student Division Liaison to the Section, a member on the Joint Committee on Educational and Tax Litigation Clinic, the Tax Structuring and Simplification Committee, the Formation of Tax Policy Committee, the Task Force on Pass-Through Entities, the Committee on Government Submissions, the Nominating Committee, Environmental Tax Committee, Low Income Taxpayer Committee Chairman and the Ad Hoc Committee on the Uniform Limited Liability Company Act and the Limited Liability Company Task Force
- Member, New York State, District of Columbia and Tennessee Bar Associations
- Former reporter for the Tennessee Bar Association Task Force on Limited Liability Companies
- Charter Life Member, The American Tax Policy Institute
- Member, Council of the Tennessee Society of Certified Public Accountants
- Chairman, TSCPA Federal Tax Conference, 2001-2003, Member 2004-2006
- Member, TSCPA Tennessee Tax Conference, 2002-2005
- Member, TSCPA Council, 2001-2006
- Named in numerous professional journals, including: *Who's Who in American Law*, *Who's Who in Practicing Attorneys*, *Who's Who in Emerging Leaders of America*, *Who's Who in America*, the *International Who's Who of Professionals*, *Strathmore's Who's Who* and *The Best Lawyers in America*
- TSCPA 2002 Committee Chairman of the Year
- Recipient of TSCPA Special Recognition Award
- Author, Article of the Year for the *Journal of the Tennessee Society of Certified Public Accountants*, 1994



[View this attorney's articles](#)